

**State Board of Equalization**  
**OPERATIONS MEMO**  
For Public Release

No. : 1158  
Date: June 20, 2008

**SUBJECT: New District Taxes Effective July 1, 2008**

**I. GENERAL**

In February 2008, voters in their respective areas throughout California approved four new district taxes. These new district taxes are effective on July 1, 2008.

The Business Taxes Code Book and Publication 71, *California City and County Sales and Use Tax Rates*, are being updated to reflect the rate changes that will occur in the affected cities and counties. In the interim, staff should use the information in the table below when referring to the changes.

District Tax Area	District	Rate	Add-on Code	Effective Date
City of El Cerrito (Contra Costa County)	City of El Cerrito Street Improvements Transactions and Use Tax (ECSI)	0.50%	174	7-1-08
	ECSI/BART/CCTA Multiple	1.50%	175*	
City of Reedley (Fresno County)	City of Reedley Public Safety Transactions and Use Tax (RDPS)	0.50%	176	7-1-08
	RDPS/FCZA/FCTA/FCPL Multiple	1.225%	177*	
City of Sanger (Fresno County)	City of Sanger Public Safety Transactions and Use Tax (SGPS)	0.75%	178	7-1-08
	SGPS/ FCZA/FCTA/FCPL Multiple	1.475%	179*	
City of Seaside (Monterey County)	City of Seaside Transactions and Use Tax (SEAS)	1.00%	180	7-1-08

\* This add-on code is used for registrations of locations in the district tax area effective on or after 7-1-08.

**II. PUBLIC NOTIFICATION**

The general public will be notified by means of news releases and special notices. In addition, the changes will be posted on the Board of Equalization's (BOE) website, [www.boe.ca.gov](http://www.boe.ca.gov), and available by calling the BOE's Taxpayer Information Section at 800-400-7115.

**III. OBSOLESCENCE**

This operations memo becomes obsolete when the information it contains is incorporated in the Business Taxes Code Book.

Randie L. Henry  
Deputy Director  
Sales and Use Tax Department

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